

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2006-07

907 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	0.0	0.0	0.0 (0%)	674.0 (100%)	674.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	0.0 (17:1)	0.0 (16:1)	44.9 (15:1)	=	44.9 /	50.0 =	.90 X	2005,930 =	0	1805,337
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.7 (250:1)	=	2.7 /	3.0 =	.90 X	141,641 =	0	127,477
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8 /	0.9 =	.89 X	43,317 =	0	38,552
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8 /	1.3 =	.62 X	48,808 =	0	30,261
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.7 (250:1)	=	2.7 /	5.5 =	.49 X	96,167 =	0	47,122
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.3 (500:1)	=	1.3 /	1.8 =	.72 X	36,343 =	0	26,167
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	3.4 (200:1)	=	3.4 /	7.6 =	.45 X	187,869 =	0	84,541
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.1 (315:1)	=	2.1 /	2.0 =	1.05 X	147,896 =	0	155,291

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	0	21,568
B. Supplies and Equipment	302	418	0	281,732
C. Professional Development	51	51	0	34,374
D. Instructional Leadership Support	20	20	0	13,480
E. Co- and Extra-Curricular Student	29	99	0	66,726
F. System Administration/Support	349	346	0	233,204
G. Operations & Maintenance	929	1,104	0	744,096

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	380,309
B. Education & Library Technicians	36.00%	0	26,384
C. Clerical	29.00%	0	24,517
D. School Administrators	14.00%	0	21,741

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-195,248
16 Adjustment for Title I Revenues	0	-28,024

17 TOTALS	0	3939,605
18 E.P.S. RATES	0	5,845

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	0.0	543.0	543.0		
	OCTOBER 2003	0.0	550.0	550.0		
	APRIL 2004	0.0	533.0	533.0		
	OCTOBER 2004	0.0	540.0	540.0		
	APRIL 2005	0.0	525.0	525.0		
	OCTOBER 2005	0.0	514.0	514.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	519.5 +	14.66	X	5,845.00	= 3,122,165.20
	ADULT EDUC. COURSES AT .1	2.9		X	5,845.00	= 16,950.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,845.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X		
	K-8 DISADVANTAGED @ .2147	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2147	111.5	X .15	X	5,845.00	= 97,757.63
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,845.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X		
	K-8 STUDENT ASSESSMENT	0.0		X	79.00	= 0.00
	9-12 STUDENT ASSESSMENT	519.5		X	79.00	= 41,040.50
	K-8 TECHNOLOGY RESOURCES	0.0		X	85.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	519.5		X	258.00	= 134,031.00
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						3,411,944.83
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %						3,070,750.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,070,750.34

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					479,018.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	13,759.12	X	102.40%	=	14,089.34
35	TRANSPORTATION - EPS ALLOCATION					88,984.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					29,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					611,592.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,682,342.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,682,342.48

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BAR HARBOR	227.5	43.79%	327,731,400	7.60	2,490,758.64		1,612,497.77	1,612,497.77	43.79%	4.92M
MT DESERT	112.0	21.56%	453,245,445	7.60	3,444,665.38		793,913.04	793,913.04	21.56%	1.75M
SOUTHWEST HARBOR	105.5	20.31%	170,432,955	7.60	1,295,290.45		747,883.76	747,883.76	20.31%	4.39M
TREMONT	74.5	14.34%	123,162,750	7.60	936,036.90		528,047.91	528,047.91	14.34%	4.29M
TOTAL	519.5		1,074,572,550		8,166,751.37		3,682,342.48	3,682,342.48	100.00%	3.43M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,682,342.48	3,682,342.48	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		402,375.28-	402,375.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,682,342.48	3,279,967.20	402,375.28
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			79,500.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 ADJUSTED STATE CONTRIBUTION			322,875.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 91.23% STATE SHARE % = 8.77%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,023,536.97		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR		1,612,497.77	1,436,297.64	43.79%	4.38
MT DESERT		793,913.04	707,160.93	21.56%	1.56
SOUTHWEST HARBOR		747,883.76	666,161.34	20.31%	3.91
TREMONT		528,047.91	470,347.29	14.34%	3.82
TOTAL		3,682,342.48	3,279,967.20	100.00%	3.05